

EXHIBIT A

Lentz & Little, P. A.
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LENTZ & LITTLE, PA

Bill To:

Jay Osman Chapter 11 Case
 2550 Marshall Road Suite 100A
 Biloxi, MS 39531

INVOICE

Invoice # **962**
Invoice Date Apr 13, 2018
Matter # YJosman11-030
Terms Due Upon Receipt

**Re: Yehia "Jay" Osman Chapter 11
 Bankruptcy**

Date	Description	Staff	Rate	Hours	Amount
Jan 02, 2018	E-mail from and to Jay Osman	WJL	\$365.00	0.1	\$36.50
Jan 03, 2018	Telephone conference with and e-mail from Jennifer Strojny	WJL	\$365.00	0.3	\$109.50
Jan 03, 2018	Research case law and pull statutes on employment of professionals, classification of claims, derivative actions and reverse piercing, Draft additional language to include in disclosure statement to preserve additional claims, Additional review of tax returns, general ledgers balance sheets for Osman Holding Company, Prepare for hearing	WJL	\$365.00	2.7	\$985.50
Jan 03, 2018	Research and pull additional cases on reverse piercing	WJL	\$365.00	0.7	\$255.50
Jan 04, 2018	Search for and review notes for which OHC is primary obligor, Three e-mails with Jay Osman, Complete preparation for hearing	WJL	\$365.00	1.2	\$438.00
Jan 04, 2018	Three e-mails with Strojny concerning P&J	WJL	\$365.00	0.1	\$36.50
Jan 04, 2018	Two e-mails with Jay Osman, Review Hagman Note	WJL	\$365.00	0.2	\$73.00
Jan 04, 2018	Attend hearing on applications to employ counsel and accountants and	WJL	\$365.00	1.3	\$474.50

Date	Description	Staff	Rate	Hours	Amount
	hearing on disclosure statement				
Jan 04, 2018	Meeting with Jay Osman re: documents to provide to UST, substance of hearings held 1/4/18	<i>JL</i>	\$225.00	0.4	\$90.00
Jan 04, 2018	Telephone conference with Jay Osman	<i>WJL</i>	\$365.00	0.5	\$182.50
Jan 05, 2018	File amended SOFA and Schedule F	<i>WJL</i>	\$365.00	0.2	\$73.00
Jan 05, 2018	E-mail from Jay Osman concerning JJP&L payroll taxes due	<i>WJL</i>	\$365.00	0.1	\$36.50
Jan 08, 2018	Preparation of orders on applications to employ accountants and counsel, Preparation of Order resolving objection to disclosure statement	<i>WJL</i>	\$365.00	1.4	\$511.00
Jan 08, 2018	Telephone conference with Jo Mary Turner at IRS concerning JJP&L payroll taxes and plan treatment	<i>WJL</i>	\$365.00	0.2	\$73.00
Jan 08, 2018	Proof and revise order on objection to disclosure statement, upload orders on applications to employ, E-mail to Derek Henderson	<i>WJL</i>	\$365.00	0.4	\$146.00
Jan 10, 2018	Draft November and December 2017 MORs; Email to Jay Osman re: execute MORs and return; Phone call with Jay Osman re: contents of MORs	<i>JL</i>	\$225.00	1.7	\$382.50
Jan 10, 2018	Prepare MORs for filing; File November and December MORs	<i>JL</i>	\$225.00	0.5	\$112.50
Jan 11, 2018	Receipt of lengthy e-mail from Derek Henderson	<i>WJL</i>	\$365.00	0.1	\$36.50
Jan 12, 2018	Review documents necessary for Exhibits to Form B26; Prepare Form B26 and Exhibits for filing; File Form B26 and Exhibits	<i>JL</i>	\$225.00	0.7	\$157.50
Jan 14, 2018	Review e-mails and notices concerning JJP&L payroll taxes, e-mail to Jay Osman and Jennifer Milligan concerning same	<i>WJL</i>	\$365.00	0.4	\$146.00
Jan 15, 2018	Conference with Bill Little re: changes to be made to disclosure statement	<i>JL</i>	\$225.00	0.2	\$45.00
Jan 17, 2018	Review revisions made to order on objection to disclosure statement, Make additional revisions, Upload order, Preparation of first interim fee	<i>WJL</i>	\$365.00	0.9	\$328.50

Date	Description	Staff	Rate	Hours	Amount
	application, notice and proposed order				
Jan 17, 2018	Court Filing Fees For Amended Schedules.		\$31.00	Expense	\$31.00
Jan 17, 2018	Proof and revise first interim fee application, notice and order	WJL	\$365.00	0.4	\$146.00
Jan 18, 2018	Telephone conference with Assistant US Attorney and e-mail plan and disclosure statement to same	WJL	\$365.00	0.2	\$73.00
Jan 19, 2018	E-mail from and to Derek Henderson, E-mail to Jennifer Milligan	WJL	\$365.00	0.2	\$73.00
Jan 19, 2018	E-mail to and from Jennifer Milligan, Telephone conference with Cindy Creel, E-mail documents on Souvolle Court to Cindy Creel	WJL	\$365.00	0.3	\$109.50
Jan 19, 2018	Review Latter & Bloom Market analysis of Souvolle Ct. Property	WJL	\$365.00	0.2	\$73.00
Jan 22, 2018	Telephone conference with Lori concerning entry of order approving disclosure statement and modification to disclosure statement	WJL	\$365.00	0.1	\$36.50
Jan 24, 2018	Receipt of and review proposed order from Wessler modifying automatic stay as to Kettering Claim, E-mail to Wessler concerning same	WJL	\$365.00	0.3	\$109.50
Jan 25, 2018	Insert revisions and deadlines into Disclosure Statement, Preparation of ballots, Insert one revision into plan	WJL	\$365.00	0.4	\$146.00
Jan 31, 2018	Photocopies for the month.		754@\$0.25	Expense	\$188.50
Jan 31, 2018	Postage for the month.		41@\$0.49	Expense	\$20.09
Jan 31, 2018	Additional postage for the month.		25@\$1.42	Expense	\$35.50
Feb 08, 2018	E-mail from UST re: October, 2017 monthly operating report, e-mail to UST re: same and forwarding filed report.	WJL	\$365.00	0.2	\$73.00
Feb 09, 2018	Receipt of and review motion and notice of hearing on motion to extend discharge deadline	WJL	\$365.00	0.1	\$36.50
Feb 11, 2018	Receipt of and review motion for extension of time, research standards for same, review demand letter from	WJL	\$365.00	4.3	\$1,569.50

Date	Description	Staff	Rate	Hours	Amount
	Henderson re: derivative actions, Review certain documents in file, Lengthy letter to Derek Henderson, Proof, revise, scan and e-mail same				
Feb 12, 2018	Review letter from Bill Little to Derek Henderson; Review Community Bank Motion to Extend 523/727 deadline	<i>JL</i>	\$225.00	0.4	\$90.00
Feb 12, 2018	Review letter from Derek Henderson; Conference with Bill Little re: Response to Motion for Extension of Time and Motion to Withdraw	<i>JL</i>	\$225.00	1.5	\$337.50
Feb 12, 2018	Preparation of Motion to Withdraw, Preparation of response to motion to extend deadlines	<i>WJL</i>	\$365.00	2.6	\$949.00
Feb 13, 2018	Proof, revise and additional drafting on response to motion for extension of time and motion to re-set hearing, Several conferences with Jarrett Little concerning same	<i>WJL</i>	\$365.00	0.6	\$219.00
Feb 13, 2018	Make Revisions to Response to Motion for Extension of Time; Draft Motion to reset Hearing; Conference with Bill Little	<i>JL</i>	\$225.00	2.9	\$652.50
Feb 13, 2018	Proof, revise and file Response to Motion for Extension of Time and Motion to Reset Hearing	<i>JL</i>	\$225.00	0.5	\$112.50
Feb 14, 2018	Very extended telephone conference with Jay Osman	<i>WJL</i>	\$365.00	0.7	\$255.50
Feb 14, 2018	13 e-mails to and from Jay Osman forwarding e-mails, letters and pleadings and commenting on same	<i>WJL</i>	\$365.00	0.9	\$328.50
Feb 14, 2018	Three e-mails with Jason Purvis re: meeting and scheduling of same and forward certain pleadings	<i>WJL</i>	\$365.00	0.2	\$73.00
Feb 15, 2018	Meeting with Jay Osman, Bill Little, Andrea Osman and Jason Purvis.	<i>JL</i>	\$225.00	2.1	\$472.50
Feb 15, 2018	Meeting with Jay and Andrea Osman, Jarrett Little and Jason Purvis	<i>WJL</i>	\$365.00	2.1	\$766.50
Feb 16, 2018	Telephone conference with Jason Purvis	<i>WJL</i>	\$365.00	0.2	\$73.00
Feb 16, 2018	E-mail from Billy Wessler concerning Ketterling modification of stay order, Telephone conference with Billy	<i>WJL</i>	\$365.00	0.4	\$146.00

Date	Description	Staff	Rate	Hours	Amount
	Wessler concerning same, Sign, scan and e-mail order to Billy Wessler				
Feb 21, 2018	Two extended telephone conferences with Jay Osman	<i>WJL</i>	\$365.00	0.5	\$182.50
Feb 21, 2018	Telephone conference with Billy Wessler concerning payroll tax liability of Pete Burns in his Chapter 7 case	<i>WJL</i>	\$365.00	0.2	\$73.00
Feb 21, 2018	Prepare January MOR; Email to Jay Osman re: transmitting January MOR for signature	<i>JL</i>	\$225.00	1.4	\$315.00
Feb 21, 2018	Review Motion for Authority to Pursue Claims on Behalf of the Estate	<i>JL</i>	\$225.00	0.2	\$45.00
Feb 23, 2018	Research requirements to bring suit on behalf of bankruptcy estate; Conference with Bill Little re: Motion for Authority to Pursue Claim	<i>JL</i>	\$225.00	3.2	\$720.00
Feb 26, 2018	Revisions to response for motion of Community Bank for leave to file derivative action	<i>WJL</i>	\$365.00	0.4	\$146.00
Feb 26, 2018	Draft Response to Motion for Authority to Pursue Claims.	<i>JL</i>	\$225.00	2.2	\$495.00
Feb 27, 2018	Phone call with Bill Little re: changes and arguments for Response to Motion for Authority to Pursue Claims; Proof and make revisions to Response.	<i>JL</i>	\$225.00	1.1	\$247.50
Feb 28, 2018	Westlaw charges for the month.		\$34.00	Expense	\$34.00
Mar 01, 2018	Review Reply to Response to Motion for Extension of Time filed by Community Bank; Conference with Bill Little re: Motion for Extension of Time	<i>JL</i>	\$225.00	0.6	\$135.00
Mar 01, 2018	Prepare documents for hearing on Motion to Extend Time; Attend hearing on Motion for Extension of Time, Conference in chambers with Judge Samson, Bill Little and Derek Henderson; Settlement negotiations with Derek Henderson and Community Bank; Meeting with Bill Little, Jay Osman and Andrea Osman re: settlement negotiations	<i>JL</i>	\$225.00	3.7	\$832.50
Mar 01, 2018	Three e-mails with Jay Osman	<i>WJL</i>	\$365.00	0.3	\$109.50

Date	Description	Staff	Rate	Hours	Amount
Mar 01, 2018	Review alternative valuations of OHC received from Jay Osman	WJL	\$365.00	0.4	\$146.00
Mar 01, 2018	Two e-mails with Jay Osman concerning tax consequences of foreclosure sale, Review 2016 1120S to determine basis, E-mail from Jennifer Milligan and review spreadsheet concerning basis	WJL	\$365.00	0.6	\$219.00
Mar 01, 2018	Extended telephone conference with Jason Purvis	WJL	\$365.00	0.4	\$146.00
Mar 01, 2018	Review reply to response to motion to extend deadlines and preparation for hearing	WJL	\$365.00	0.4	\$146.00
Mar 01, 2018	Meeting with Jason Purvis and Jarrett Little	WJL	\$365.00	0.5	\$182.50
Mar 01, 2018	Attend hearing on motion to extend deadlines, In Chambers conference with Derek Henderson and Jarrett Little	WJL	\$365.00	1.5	\$547.50
Mar 01, 2018	Meeting with Jay Osman	WJL	\$365.00	0.6	\$219.00
Mar 01, 2018	Meeting with Jay Osman and Jarrett Little	WJL	\$365.00	0.4	\$146.00
Mar 02, 2018	Conference with Jarrett Little	WJL	\$365.00	0.3	\$109.50
Mar 02, 2018	Conference with Bill Little re: settlement negotiations with Community Bank; Email to Derek Henderson re: mistake in possible settlement offer, Request firm settlement offer from Community Bank	JL	\$225.00	0.7	\$157.50
Mar 05, 2018	Conference with Jarrett Little concerning Community bank offer, Review e-mails sent over weekend concerning tax consequences of foreclosure sale, E-mail to Jay Osman and Jennifer Strojny concerning same	WJL	\$365.00	0.9	\$328.50
Mar 05, 2018	Phone call with Jason Purvis re: negotiations with Community Bank and arranging meeting	JL	\$225.00	0.2	\$45.00
Mar 05, 2018	Review Order on Motion to Extend Time provided by Derek Henderson; Email to Derek Henderson re: order is	JL	\$225.00	0.3	\$67.50

Date	Description	Staff	Rate	Hours	Amount
	acceptable and will respond to offer within 48 hours as requested				
Mar 06, 2018	Email to Jay Osman re: meeting on Thursday; Email to Derek Henderson re: cannot meet with Jay until Thursday, request principal balance of loan	<i>JL</i>	\$225.00	0.3	\$67.50
Mar 08, 2018	E-mail from Jay Osman to Greg Cronin, Meeting with Jarrett Little and Jason Purvis, Meeting with Jarrett Little, Jason Purvis, Jay Osman and Andrea Osman, E-mail documents requested by Jason Purvis to Jason Purvis, E-mail from Jay Osman, Telephone conference with Christy Cannette	<i>WJL</i>	\$365.00	2.9	\$1,058.50
Mar 08, 2018	Meeting with Jason Purvis and Bill Little re: settlement negotiations as to Andrea Osman derivative claims; Meeting with Bill Little, Jay Osman, Andrea Osman and Jason Purvis re: settlement negotiations for Andrea Osman derivative claims	<i>JL</i>	\$225.00	2.6	\$585.00
Mar 12, 2018	Receipt of and review settlement offer from Jason Purvis, E-mail from Christy Cannette regarding hearing reset date, E-mail from Jay Osman concerning Charter Bank fees	<i>WJL</i>	\$365.00	0.3	\$109.50
Mar 12, 2018	Prepare February MOR; Email to Jay Osman re: February MOR for signing	<i>JL</i>	\$225.00	0.6	\$135.00
Mar 14, 2018	Telephone conference with Jay Osman	<i>WJL</i>	\$365.00	0.2	\$73.00
Mar 14, 2018	Receipt of and review 2017 JJP&L tax return, Preparation of order authorizing withdrawal of motion to withdraw, Proof and revise same, Upload same	<i>WJL</i>	\$365.00	0.6	\$219.00
Mar 14, 2018	Westlaw charges for the month.		\$287.00	Expense	\$287.00
Mar 15, 2018	E-mail from and to Chris Steiskal concerning confirmation order	<i>WJL</i>	\$365.00	0.1	\$36.50
Mar 19, 2018	E-mail from and to Jay Osman re: JJP&L tax liability	<i>WJL</i>	\$365.00	0.1	\$36.50
Mar 19, 2018	Telephone conference with Cindy Eldridge re: payment by other	<i>WJL</i>	\$365.00	0.2	\$73.00

Date	Description	Staff	Rate	Hours	Amount
	responsible parties of pro-rata share of payroll taxes				
Mar 19, 2018	E-mail to Jay Osman and Billy Wessler re: JJP&L payroll taxes.	WJL	\$365.00	0.2	\$73.00
Mar 19, 2018	Review Charter attorney fees and e-mail Jay Osman re: same	WJL	\$365.00	0.2	\$73.00
Mar 19, 2018	Phone call with Jason Purvis re: Date for hearing on Plan Confirmation and Motion for Leave to Pursue Claims; Phone call with Court re: Date for hearing for Plan Confirmation and Motion to for Leave to Pursue Claims	JL	\$225.00	0.4	\$90.00
Mar 19, 2018	Telephone conference with Jo Mary Turner, Several e-mails with Billy Wessler	WJL	\$365.00	0.3	\$109.50
Mar 20, 2018	Three e-mails concerning payment of JJP&L payroll taxes	WJL	\$365.00	0.1	\$36.50
Mar 21, 2018	Telephone conference with Robert Schwartz, Lengthy e-mail to Robert Schwartz re: post-effective date renewal of Charter Bank Notes	WJL	\$365.00	0.4	\$146.00
Mar 22, 2018	Receipt of ballots, Review Community Bank objection to confirmation	WJL	\$365.00	0.3	\$109.50
Mar 26, 2018	Email to Jay Osman re: signature on February MOR	JL	\$225.00	0.1	\$22.50
Mar 26, 2018	Phone call with Robert Shewartz re: Charter Bank's ballot on Ch. 11 plan	JL	\$225.00	0.1	\$22.50
Mar 28, 2018	Review Objection to Confirmation filed by Community Bank; Conference with Bill Little re: discovery to propound on Objection to Confirmation	JL	\$225.00	0.4	\$90.00
Mar 29, 2018	Draft Subpeona to Community Bank for Objection to Confirmation.	JL	\$225.00	1.6	\$360.00

Total Fees	\$20,937.50
Total Expenses	\$596.09
Subtotal	\$21,533.59
Past Due Balance	\$5,717.60
Total	\$27,251.19

Your trust balance prior to this invoice : \$0.00. Your current trust balance as of 04/24/2018 is \$0.00

Please Pay : \$27,251.19

Timekeeper Summary

Timekeeper	Hours	Fee Billed
JL - Jarrett Little [Associate]	30.60 h	\$6,885.00
WJL - William Little [Partner]	38.50 h	\$14,052.50
Total	69.10 h	\$20,937.50

Payments (As of 04/24/2018)

Date	Invoice#	Amount
Jun 02, 2017	258	\$3,191.00
Jul 05, 2017	323	\$1,634.00
Sep 05, 2017	405	\$2,341.50
Sep 05, 2017	477	\$977.00
Oct 04, 2017	550	\$3,136.50
Feb 20, 2018	815	\$15,000.00
Total		\$26,280.00

Total billed including this invoice \$53,531.19 (Fees: \$50,741.00, Expenses: \$2,790.19)